

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 367: COMMERCIAL FORESTRY EXCISE TAX**

**§2726. ADMINISTRATION**

**1. Returns.** The State Tax Assessor shall prescribe and make available the required tax return. All owners of more than 500 acres of forested land, whether or not that land is commercial forest land, shall complete and file tax returns with the State Tax Assessor no later than February 1st.

[ 1989, c. 508, §15 (AMD) . ]

**2. Date of ownership.** The ownership and use of forested land for purposes of this chapter shall be determined as of April 1st preceding the date that the tax return is due.

[ 1985, c. 514, §2 (NEW) . ]

**3. Notice.** The State Tax Assessor shall notify all landowners subject to this tax of the tax assessed against them no later than 30 days before the date that the tax is due. Failure to notify a landowner shall not relieve the obligation to pay the tax when due.

[ 1985, c. 514, §2 (NEW) . ]

**4. Supplemental assessments.** Supplemental assessments may be made in accordance with section 141, subsection 1, except that the following limitations apply:

A. If a landowner who has failed to file a return under this chapter signs and files with the assessor an affidavit stating that the landowner did not know of the requirement to file a return under this chapter, a supplemental assessment may be made only for the 3 preceding years. Interest and penalties must be waived or abated if the tax is paid within 30 days after receipt of notice of the supplemental assessment as provided in a manner prescribed in section 111, subsection 2; and [ 2011, c. 462, §1 (NEW); 2011, c. 462, §2 (AFF) . ]

B. If a landowner knew of the requirement to file a return under this chapter or if the assessor determines that the affidavit under paragraph A was falsely filed, the supplemental assessment may be made for the 6 preceding years plus interest and penalties. [ 2011, c. 462, §1 (NEW); 2011, c. 462, §2 (AFF) . ]

[ 2011, c. 462, §1 (AMD); 2011, c. 462, §2 (AFF) . ]

**5. Interest and penalties.** Taxes remaining unpaid after the due date are subject to interest and penalty as provided in chapter 7.

[ 1985, c. 514, §2 (NEW) . ]

**6. Enforcement.** The tax imposed by this chapter may be enforced by the enforcement and collection procedures provided in chapter 7.

[ 1995, c. 281, §21 (AMD) . ]

**SECTION HISTORY**

1985, c. 514, §2 (NEW). 1989, c. 508, §15 (AMD). 1995, c. 281, §21 (AMD). 2011, c. 462, §1 (AMD). 2011, c. 462, §2 (AFF).

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